



IOWA DEPARTMENT OF AGRICULTURE AND LAND STEWARDSHIP

Mike Naig, Secretary of Agriculture
www.IowaAgriculture.gov

Henry A. Wallace Building
502 E. 9th Street, Des Moines, IA 50319

Response to IDALS Employee Request for Consent to Sell

Janyce McClurg

Conservation Assistant

Date of Request: 12/27/17

Request Number: CTS-18-20

This request is Granted Conditionally in part and DENIED in part.

Options: 1) Granted; 2) Granted Conditionally; 3) Denied

Rationale for decision or conditions: Employee outside of office hours provides payroll services. Providing this service to businesses outside the office where the employee physically works does not represent a conflict.

However, the employee should not provide payroll services to the District where her work is located. The Soil & Water Conservation District Policies and Procedures Manual of the Division of Soil Conservation and Water Quality of the Iowa Department of Agriculture and Land Stewardship specifically prohibits providing payroll support to the District. This policy was adopted in 2004 and a copy of the current page of the manual is attached. The manual specifically states that the "employees are not to provide payroll support to the Soil and Water Conservation Districts."

The outside activity violates IDALS' policy and sufficient separation of financial duties is not provided. Permission to continue providing services to the employee's District location is DENIED.

Date of response to employee: 7/6/18

If this request is granted conditionally or denied and the employee desires to appeal the conditions or the denial, the employee may file an appeal with the Iowa Ethics and Campaign Disclosure Board.

Soil & Water Conservation District Policies and Procedures Manual

Division of Soil Conservation and Water Quality-Iowa Department of Agriculture and Land Stewardship

DISTRICT OPERATIONS (DO)

District Employee

IDALS Payroll Policy (12/17)

Division of Soil Conservation and Water Quality (DSCWQ) employees are not to provide payroll support to Soil and Water Conservation Districts (SWCD). This includes, but is not limited to, calculating all the necessary deductions that appear on the payroll check stub. DSCWQ will no longer be responsible for calculations of any employer reporting requirements to the various withholding entities such as the Internal Revenue Service, Iowa Department of Administrative Services, Iowa Workforce Development, Iowa Public Employees Retirement System, etc.

DSCWQ employees may continue to collect and forward district employee timesheets, write and distribute checks for district employees and for payroll deductions according to information provided by the payroll agent, and file necessary reports to various withholding agencies.

Districts should utilize an outside vendor for district payroll. There are many vendors ranging from accountants and bookkeeping services to Resource Conservation and Development (RC&D) Councils. Districts should select a reputable vendor that is experienced in payroll and is insured or bonded for protection in the event of errors or omissions committed in providing services.



For Office Use Only CTS — _____

2015

Request for Agency Consent to Sell Goods or Services by IDALS Employees

Iowa Department of Agriculture and Land Stewardship
Wallace State Office Building
Des Moines, IA 50319-0053

Iowa law prohibits an employee of a regulatory agency such as the Iowa Department of Agriculture and Land Stewardship to sell, directly or indirectly, goods or services to any person who is subject to the regulatory agency's (the IDALS's) authority. The regulatory agency (IDALS) can consent to such sales under specified conditions.

Each IDALS employee seeking consent to sell goods or services to a person regulated by IDALS must file a Request for Agency Consent form. This includes the sale of agricultural commodities and livestock. The form must be filed with the employee's division director at least 20 calendar days in advance of a sale. The IDALS has 14 calendar days from the date of the filing of the written request to approve or deny it and issue a written consent or denial. Sales made by an employee's spouse, minor children, or by a farm partnership or family farm corporation in which the employee, the spouse or minor children are members also require consent.

When consent is appropriate, it will be given for up to 12 months. For some employees who are removed from the IDALS regulatory functions, a one-time request for consent may be all that is needed. Consent requests that are approved are required to be filed with the Ethics and Campaign Disclosure Commission and are public records.

Copies of the applicable Iowa Administrative Code sections and Iowa Code chapters may be viewed on the Internet. Portions of those documents are printed on the back of this form. Employees should direct questions to their division director.

Name of employee: Janyce McClurg

Position title: Conservation Assistant

Division: IDALS

Bureau: DSCWQ

Description of goods and services: Payroll services,

Scott County Soil & Water Conservation District hired Diverse Services, which is a company Shirley McClurg started and I am now the owner, to compute payroll for their district employees. The District provides the hourly pay and benefit information. The District employee timesheets are provided bi-weekly and I calculate their paycheck, IPERS, Federal and State Tax and Iowa Workforce Development payments. I also complete the quarterly returns and end of year W-2's and W-3. This work is entirely completed at my home. A payment instruction sheet is provided to the District bi-weekly specifying the exact amount to pay the employee and any other employer fees. Diverse Services does not issue any payments from the District accounts or have access to the District bank accounts.

The payroll checks, monthly payments and quarterly payments are approved by the District Commissioners. The paychecks are prepared by the Conservation Assistant, Janyce McClurg, and signed by the Commissioners. The IPERS, Federal Tax, State Tax, and Iowa Workforce Development payments are made online, per the instructions provided by Diverse Services, by the Conservation Assistant on behalf of the District.

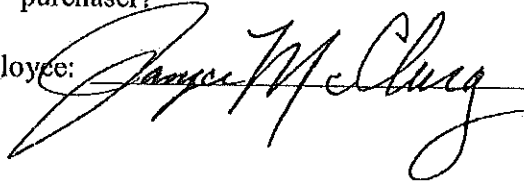
Diverse Services has provided payroll services to other companies in the past. Diverse Services has never done work for any other Soil & Water Conservation District besides Scott County. Diverse Services has also been hired to take Board meeting minutes for a condo association and an Iowa State Extension Council.

List of purchasers or list of potential purchasers, if exact purchaser is unknown: Scott County SWCD

Please mark Yes or No for each item below:

- Yes ☐ No ☒ 1) Do your job duties involve providing any inspection or other regulatory oversight over the potential purchasers?
- Yes ☐ No ☒ 2) Will the sale include advocacy to the IDALS on behalf of the potential purchaser?
- Yes ☐ No ☒ 3) Will the sale cause you to sell any goods or services to the IDALS on behalf of the purchaser?

Signature of employee:



Date: 12-27-17